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VIA ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Room 1034
Washington, DC 20423-0001

Re: **Finance Docket No. 35468**
Pinelawn Cemetery -- Petition for Declaratory Order

Dear Ms. Brown:

On January 25, 2011, Pinelawn Cemetery ("Pinelawn") filed what it titled a "Petition to Reopen" in Finance Docket No. 35057. As of February 3, 2011, that petition was recharacterized as a petition for a declaratory order and redocketed as the above-referenced proceeding. Now, on April 29, 2011 Pinelawn has requested leave to file an amended petition in this proceeding taking a new and inconsistent position from its prior petitions.

Respondents have devoted substantial effort to preparing a response to Pinelawn's prior pleadings. However, respondents do not object to Pinelawn's request for leave to file the amended petition. Counsel for New York and Atlantic Railway Company has conferred with counsel for Pinelawn and for The Long Island Rail Road Company, and all parties have agreed that respondents should have 60 days to respond to this amended petition. Accordingly, respondents request that the Board set June 28, 2011 as the due date for replies to the Pinelawn's amended petition.

Respectfully submitted,



Ronald A. Lane
Attorney for New York and
Atlantic Railway Company

RAL:dg

cc: Jessica P. Driscoll, Esq.
Jay Safar, Esq.